

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
LAREDO DIVISION**

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	Case No. 5:21-cv-00138
v.)	
)	
MIGUEL E. MIRELES,)	
Defendant.)	

JOINT ADVISORY

Pursuant to the Court's order, DKT. #21 the parties file this joint advisory, and state as follows:

On February 28, 2023, the Supreme Court in *Alexandru Bittner v. United States*, 598 U.S. ---- (U.S., 2023), 2023 WL 2247233 held that under 31 U.S.C. §§ 5321(a)(5)(A) and (B)(i), the penalty for the non-willful failure to file a compliant Report of Foreign Bank and Financial Accounts (FBAR) accrues on a per-report, not a per-account, basis. Based upon the *Bittner* decision, the non-willful penalties asserted in this case are capped at \$10,000 per-report and should be reduced to \$80,000 as follows:

Year	Amount asserted in U.S. Complaint	\$10,000 cap per-report
2006	\$ 90,000	\$10,000
2007	\$ 90,000	\$10,000
2008	\$100,000	\$10,000
2009	\$100,000	\$10,000
2010	\$ 90,000	\$10,000
2011	\$100,000	\$10,000
2012	\$100,000	\$10,000
2013	\$110,000	\$10,000
Totals	\$780,000	\$80,000

The parties have not been able to engage in meaningful settlement discussions until the *Bittner* issue was resolved - which did not occur until after March 27, 2023. Accordingly, the parties request thirty (30) days to engage in settlement discussions on the remaining issues and report back to the Court.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that on March 30, 2023, I filed the foregoing document by electronic means on all parties who have entered an appearance through the Court's ECF system, including the following:

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